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Verification of foreign patented drug prices



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Verification of **Foreign Patented Drug Prices**

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1.0 INTRODUCTION

The purpose of this report is to examine the current methods used by the Patented Medicine Prices Review Board (PMPRB) to verify foreign patented drug price information filed by pharmaceutical patentees.

The PMPRB uses the foreign price information filed by patentees for two purposes:

- for regulatory purposes in the review of prices of patented medicines and application of the Guidelines; and.
- for conducting studies on international price comparisons of patented drugs.

1.1 Main Findings

The report contains two important findings:

- "Publicly available" ex-factory prices, i.e., manufacturers' prices, for patented drug products can be derived from publicly available formulary prices using regulated wholesale and retail mark-ups in six of the seven countries prescribed by the Patented Medicines Regulations (Regulations): France, Germany, Italy, Sweden, Switzerland and the United Kingdom.
- 2) Overall, patentees are complying with the Regulations by filing publicly available ex-factory prices for patented drug products with the PMPRB. An analysis of price information for the top 50 selling patented drugs in 1996 showed that the vast majority of prices filed by patentees with the PMPRB were equal to the "derived" ex-factory publicly available prices in those countries.

2.0 BACKGROUND

Under the Patent Act and Patented Medicines Regulations patentees are required to file information showing "exfactory" prices for patented drugs. "Ex-factory" prices are the prices charged by manufacturers' to their customers, usually wholesalers, pharmacies and hospitals; they are different from the prices paid by consumers because the retail price may include wholesale and retail mark-ups and dispensing fees.¹

1 It is estimated that, on average, the manufacturers selling price makes up about 60% of the total cost of a drug. These estimates are based on total manufacturer's sales of patented drugs as filed with the PMRPB and total expenditures at the retail level from Health Canada's National Health Expenditures, 1996. In March 1997, media stories reported allegations regarding the integrity of foreign price information used by the PMPRB to conduct international price reviews and analyses. These allegations claimed that foreign exfactory prices filed by patentees with the PMPRB are "inflated" list prices and do not account for volume and other discounts.

In March 1997, the Board retained Deloitte & Touche (D&T) to review the drug price information and practices used by the PMPRB². The D&T report found that while information on retail prices in the foreign countries is publicly available, ex-factory prices are generally not³. However, in most comparator countries D&T found that retail and wholesale mark-ups are fixed and it may therefore be possible to "back out" ex-factory prices.

The D&T report also found that foreign prices, filed with the PMPRB for the top selling 25 patented drug products in 1997, "could in fact be" ex-factory prices. This was based on the finding that prices filed by patentees were between 4% and 40% below prices listed in the foreign formularies. However, D&T could not verify that prices filed by patentees were ex-factory prices.

D&T further reported that based on their review of the drug pricing system in foreign countries and the published reference sources for these prices, the PMPRB is using the appropriate foreign price sources to verify the reasonableness of foreign ex-factory prices submitted by patentees.

This report examines in greater detail the methods by which ex-factory prices may be derived from publicly available prices listed in six of the seven foreign formularies.⁴ There is no comparable national drug formulary, nor regulated mark-ups in the U.S. Therefore U.S. pricing is the subject of a separate study.

² See Deloitte & Touche, Review of Drug Price Information and Practices Used by the Patented Medicine Prices Review Board, April 1997.

³ Deloitte & Touche stated "We therefore believe that it is almost impossible for patentees to comply precisely with the specific regulation requiring publicly available ex-factory prices."

⁴ See Appendix One for a listing of the foreign sources of publicly available information on drug prices.

This paper focuses on sales of drugs to pharmacies and wholesalers which represent over 80% of the sales of drugs.⁵

The paper is organized in the following manner: Section 3.0 describes the process used by the PMPRB to verify foreign prices. Section 4.0 defines regulatory requirements of the *Act*. Section 5.0 describes the sources of price information for each country listed in the *Regulations* and the steps necessary to derive ex-factory prices from publicly available retail and/or wholesale prices. Section 6.0 reports on an analysis of foreign price information for the top 50 selling patented drug products sold in 1996. Finally, Section 7.0 provides conclusions.

3.0 PMPRB'S PROCESS TO VERIFY FOREIGN PRICES

In its day to day operations, the PMPRB verifies foreign price information as follows:

- For new drugs, a comparison is made of the foreign ex-factory prices filed by patentees to the publicly available reference sources in each country to determine the reasonableness of the reported prices.
- For existing drugs, the foreign ex-factory prices are compared to previous years' foreign ex-factory prices to detect any unusual changes. Any unusual price changes from the previous year are investigated.
- When a formal investigation is initiated because a price appears to be outside the Guidelines, the foreign ex-factory prices filed with the PMPRB are compared to publicly available prices in all countries.
 If necessary, the Board contacts foreign authorities in each country to validate the respective prices.
- The Board also has the authority, under section 81
 of the Act, to require a patentee to file information on
 foreign prices. To date, that authority has only been
 used when the Board has issued a Notice of Hearing.

4.0 REGULATORY PROVISIONS

The foreign prices used for the PMPRB's regulatory purposes are ordinarily the prices filed by patentees as required by the *Regulations*. Section 4 of the *Regulations* requires patentees to submit information showing, in part:

"4(1)(g) Where the medicine is being sold in one or more of the countries set out in Schedule 1⁶, the publicly available ex-factory price for each dosage form, strength and package size in which the medicine was sold to each class of customer in each of those countries...

(10) For the purpose of this section, 'publicly available ex-factory price' includes any price of a patented medicine that is agreed on by the patentee or former patentee and the appropriate regulatory authority of the country in which the medicine is sold by the patentee."

Manufacturers may sell drugs directly to pharmacies, or through wholesalers, or both. In Canada, direct sales to pharmacies are almost as great as sales to wholesalers, 38.7%, compared to 43.2% respectively in 1996. Patentees have reported that the situation differs in other countries, especially in Europe, where the lion's share of sales, 80% or more, are to wholesalers⁷. As a result, patentees usually report prices to wholesalers in all countries and also report prices to pharmacies in those cases where they also sell direct.

Drugs may be sold in more than one package size in different countries and patentees are also required to report the prices of the various package sizes.

In this report, we have examined prices for the top 50 drug products by class of customer and by package size. In other words, we examined all observations filed by patentees with the PMPRB for those drugs.

For purposes of conducting international price comparisons, the PMPRB calculates the foreign price as the simple average of the prices for all package sizes reported by the patentee to different classes of customers in the country. Information on the actual prices to each class of customer is not available. The foreign price is then converted to Canadian currency by using the average exchange rate over the previous 36 months.⁸

⁵ Information on prices to other customers is not as readily available, except in a few cases, such as the U.S. DVA Formulary which is the subject of a separate paper.

⁶ France, Germany, Italy, Sweden, Switzerland, United Kingdom, and United States.

⁷ See PMPRB's "A Report on Technical Issues", Annex E, 1993.

⁸ See the PMPRB's Compendium of Guidelines, Policies and Procedures.

5.0 DETERMINING MANUFACTURERS' PRICES FROM PUBLICLY AVAILABLE RETAIL PRICES

Figure 1 demonstrates how pharmaceuticals typically flow from manufacturers through to the final consumer. As the drug travels through the distribution chain, the price may be marked-up several times. These mark-ups on the selling price may be regulated or not, depending on the country.

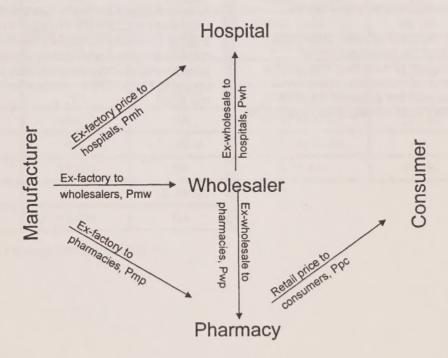
Beginning with the manufacturer, the drug may be sold to a wholesaler or directly to a pharmacy or hospital. In Figure 1, these prices are represented as ex-factory prices to wholesalers (Pmw), ex-factory prices to pharmacies (Pmp), and ex-factory prices to hospitals (Pmh). Pmp may be, but is not always, greater than Pmw to reflect that manufacturers have included a wholesale mark-up when selling direct to pharmacies. In these cases manufacturers' ex-factory prices to pharmacies, Pmp, are equal to the wholesalers' ex-wholesaler prices to pharmacies (Pwp).

Information in Europe, reported by IMS, shows that manufacturers use wholesalers more extensively than in Canada⁹. Wholesalers include a mark-up when selling products to pharmacies or hospitals and their prices are represented by Pwp and Pwh in Figure 1. Wholesale mark-ups are set by regulation in France, Germany, Italy, Switzerland and the U.K.; wholesale mark-ups are not regulated in Sweden and the U.S., nor in Canada. Pharmacies may include a mark-up when selling the product to the final consumer. In Figure 1 the pharmacy price to consumers is represented by Ppc. The pharmacy mark-up is also set by regulation in many countries including France, Germany, Italy, Sweden, Switzerland and the U.K.¹⁰ Mark-ups are not regulated in the U.S.

Ppc is generally the publicly available price listed in the foreign formularies. Formulary prices do not include dispensing fees. However, the final price to consumers, Pc, may also include a dispensing fee, in addition to the pharmacy mark-up. Finally, in some countries, a value added tax, VAT, is included in the final consumer price.

Figure 1

A Typical Drug Distribution Chain



⁹ See SCRIP Yearbooks and Section 3.0 of this report.

¹⁰ The United Kingdom does not permit any pharmacy mark-up. Dispensing fees are used to compensate pharmacists.

The following description for each country outlines the steps necessary to derive ex-factory prices, Pmw, and Pmp, from publicly available formulary prices, Ppc.

France

In France, the national government publishes a list of approved drug products and prices for which it reimburses a portion of the prescription cost; the consumer or their private insurance pays the remainder.

Each year the government negotiates with drug manufacturers the ex-factory price and quantity of each drug product sold. The list of reimbursed drug products along with their negotiated prices, are made available in SEMPEX published by the Medical-Pharmaceutical Publishing Company (SEMP).

Retail and wholesale mark-ups are controlled by the Ministry of Solidarity, Health, and Social Welfare. The Ministry issued a decree on January 2, 1990 setting the wholesale mark-up on reimbursed pharmaceutical products equal to 10.74% of the manufacturer's price excluding taxes, and set pharmacies' mark-ups on a declining scale depending upon the manufacturer's pre-tax price of the drug product. Table 1 shows the regulated mark-ups for each range of manufacturers' prices.

SEMPEX provides both the price at which pharmacies purchase drugs from either the manufacturer or wholesaler; and the price that pharmacies may sell the drug product. Using either of these two prices, and the legislated mark-ups, it is possible to derive the price charged by manufacturers to wholesalers and pharmacies.

Table 1 Fixed Retail Pharmaceutical Mark-ups in France

Manufacturer's Price in French Francs	Pharmacists' Mark-up
0 to 5	90.0%
5 to 10	56.0%
10 to 17	38.0%
17 to 30	26.0%
30 to 70	12.5%
more than 70	10.0%

Source: Official Journal of the French Republic, January 4, 1990, page 138

Ex-factory prices to pharmacies can be calculated from the publicly available retail prices by first removing the pharmacy mark-up and then removing the wholesaler mark-up.

A more direct method is to use the pharmacy purchase price listed in SEMPEX. This price represents the price that the pharmacy purchases the drug from either a manufacturer or a wholesaler. To derive the ex-factory price to wholesalers, the pharmacy purchase price must be divided by 1.1074 to remove the 10.74% wholesale mark-up.

Germany

In Germany, individuals are either covered by state health insurance or a private health insurer. The public and private drug plans reimburse pharmacies for the drugs dispensed to their beneficiaries at the prices published in the Rote Liste.

In Germany, to ensure "binding standardization of pharmacy selling prices", the Pharmaceutical Price Regulation of November 14, 1980 requires wholesalers and pharmacies to mark-up drugs by specified amounts depending upon the manufacturer's price. These mark-ups are listed in Table 2 below.

Table 2 Wholesale, Retail Mark-ups and Surcharges in Germany

From Manuf	acturer to Wholes			olesalers to Phar	
Manufacturer's Price in DM	Wholesale Mark-up	Sur-charge	Wholesaler's Price in DM	Retail Mark-up	Sur-charge
less than 1.65	21.0%	NA	up to 2.40	68.0%	NA
1.66 to 1.73	NA	0.35DM	2.41 to 2.63	NA	1.63DM
1.74 to 3.33	20.0%	NA	2.64 to 7.60	62.0%	NA
3.34 to 3.42	NA	0.67DM	7.61 to 8.26	NA	4.71DM
3.43 to 5.02	19.5%	NA	8.27 to 14.28	57.0%	NA
5.03 to 5.15	NA	0.98DM	14.29 to 16.96	NA	8.14DM
5.16 to 7.14	19.0%	NA	16.97 to 23.75	48.0%	NA
7.15 to 7.34	NA	1.36DM	23.76 to 26.51	NA	11.40DM
7.35 to 11.81	19.0%	NA	26.52 to 38.00	43.0%	NA
11.82 to 12.14	NA	2.19DM	38.01 to 44.16	NA	16.34DM
12.15 to 17.80	18.5%	NA	44.17 to 57.00	37.0%	NA
17.81 to 21.36	NA	3.20DM	57.01 to 70.30	NA	21.09DM
21.37 to 86.96	15.0%	NA	> 70.30	30.0%	NA
86.97 to 108.71	NA	13.04DM			
more than 108.71	12.0%	NA			

Source: Pharma Kodex February 1996, pages 933-942

Although the Rote Liste does not publish ex-factory prices, it is possible to derive publicly available ex-factory prices given retail prices and the regulated wholesale and retail mark-ups provided in the Pharmaceutical Price Regulation.

The derivation of ex-factory prices to pharmacies is a two step procedure. First, the retail price net of the 15% German VAT must be determined by dividing the Rote Liste price by 1.15. Then the net retail price must be found in Table 3 and the indicated mathematical operation must be performed to derive the price at which pharmacies in Germany purchase the drug product from either the manufacturer or from a wholesaler.

Table 3 How to Derive the Price to Pharmacies given the Retail Price - Germany

If the Retail Price in DM is	Divide the Retail Price by	Subtract from the Retail Price
up to 4.03	1.68	NA
from 4.04 to 4.26	NA	1.63DM
from 4.27 to 12.31	1.62	NA
from 12.32 to 12.97	NA	4.71DM
from 12.98 to 22.42	1.57	NA
from 22.43 to 25.10	NA	8.14DM
from 25.11 to 35.15	1.48	NA
from 35.16 to 37.91	NA	11.40DM
from 37.92 to 54.34	1.43	NA
from 54.35 to 60.50	NA	16.34DM
from 60.51 to 78.09	1.37	NA
from 78.10 to 91.39	NA	21.09DM
more than 91.39	1.3	NA

To derive the ex-factory price to wholesalers requires an additional step. The price to pharmacies, calculated in Table 3, must be found in Table 4 and the indicated operation performed to derive the publicly available exfactory price to wholesalers.

Table 4 How to Derive Ex-Factory Price to Wholesalers given a Pharmacy Purchase Price - Germany

If the Pharmacy Purchase Price in DM is	Divide by	Subtract
less than 2.00	1.21	NA
from 2.01 to 2.08	NA	0.35DM
from 2.09 to 4.00	1.2	NA
from 4.01 to 4.09	NA	0.67DM
from 4.10 to 6.00	1.195	NA
from 6.01 to 6.13	NA	0.98DM
from 6.14 to 8.50	1.19	NA
from 8.51 to 8.70	NA	1.36DM
from 8.71 to 14.00	1.185	NA
from 14.01 to 14.33	NA	2.19DM
from 14.34 to 21.00	1.18	NA
from 21.01 to 24.56	NA	3.20DM
from 24.57 to 100.00	1.15	NA
from 100.01 to 121.75	NA	13.04DM
more than 121.75	1.12	NA

italy

In Italy, the national government reimburses consumers for all or some of the cost of drugs. The level of reimbursement depends upon the nature of the drug product. The price charged by pharmacists is regulated by the government as are the combined wholesale and retail mark-ups. The combined wholesale and retail mark-ups may not exceed 50% of the manufacturer's price or 33%¹¹ of the retail price.

In Italy, the regulated retail prices are publicly available and are published in "L'Informatore Farmaceutico", the Italian Directory of Medicines and Manufacturers. They are also available on the internet. These prices are inclusive of wholesale and retail mark-ups and the Italian VAT of 4%. To derive ex-factory prices in Italy using prices in L'Informatore Farmaceutico first the 4% VAT must be removed by dividing by 1.04 and then the wholesale and retail mark-ups must be removed by dividing by 1.50.

Sweden

In Sweden, manufacturers must negotiate a mutually acceptable price with the National Social Insurance Board to be included in the government's reimbursement system. Wholesale mark-ups are unregulated and are normally 3.5% of the manufacturer's prices.

The National Corporation of Swedish Pharmacies (Apoteksbolaget) controls the retail distribution of prescription and non-prescription drug products in Sweden. Each year they publish a price list called the "Prisslista", which contains the retail prices¹² of all the drug products, in all package sizes, that Apoteksbolaget pharmacies carry. Prices shown in the Prisslista are exclusive of the local VAT.

Although the Prisslista contains pharmacy retail prices, it also contains the set of rules for the calculation of these retail prices given a wholesale price. These rules are shown in Table 5.

In other words, the manufacturer negotiates the final retail price with the government and the government sets the pharmacy mark-up on the wholesale price, i.e., the wholesale and retail prices are agreed to by government and manufacturers. The wholesale mark-up is not

regulated, but it is accepted that the price charged by manufacturers generally allows a mark-up of 3.5% to the wholesaler.

Table 5 Derivation of Retail Prices in Sweden given a Wholesale price¹³

Prescription Drugs						
Wholesale Price in Skr	First Multiply the Wholesale Price by	Then Add				
Less than 34.25	1.30	18.00Skr				
Between 34.25 and 75.00	1.18	22.20Skr				
Between 75.00 and 300.00	1.08	29.70Skr				
More than 300.00	1.07	32.70Skr				
Non-Prescription Drugs						
Less than 50.00	1.70	4.40Skr				
More than 50.00	1.35	21.88Skr				

The steps necessary to recover wholesale prices are shown in Table 6. Because the Prisslista shows retail prices, it is necessary to reverse these calculations to recover the wholesale price.

The information available to the Board is that the manufacturers' ex-factory price when it sells direct to pharmacies is the wholesale price as calculated above. The ex-factory price to wholesalers is the wholesale price less the wholesale mark-up. Wholesale mark-ups are not regulated in Sweden, but according to Swedish authorities, pharmaceutical wholesalers obtain an average mark-up of about 3.5%¹⁴. Since this represents an estimate, the derivation of the ex-factory price to wholesalers is also an estimate.

¹¹ If the manufacturer charges 2 lira per pill the combined wholesale and retail mark-ups will be 1 lira and the retail price will be 3 lira. The 1 lira in mark-ups represents 50% of the ex-factory price and 33% of the final retail price.

¹² Apoteksbolaget refers to the retail price as the "Pharmacy Out Price" and the pharmacy purchase price as the "Pharmacy In Price".

¹³ Apoteksbolaget rounds off to the nearest half kroner.

¹⁴ Mr. Bo Gunnarson, the Director of Pricing at Apoteksbolaget has informed us that wholesalers generally employ a mark-up of about 3.5%.

Table 6 Recovering a Wholesale Price Given a Swedish Retail Price

Prescription Drugs						
Retail Price in Skr	First subtract from the retail price	Then divide by				
Less than 62.50	18.00Skr	1.30				
Between 63.00 and 110.50	22.20Skr	1.18				
Between 111.00 and 353.50	29.70Skr	1.08				
More than 354.00	32.70Skr	1.07				
Non-Prescription Drugs						
Less than 89.50	4.40Skr	1.70				
More than 89.50	21.88Skr	1.35				

Switzerland

In Switzerland, all residents are required to purchase medical insurance. Insurance companies reimburse patients for all of the costs of drugs approved by the Federal Office for Special Insurance (FOSI). Prices are negotiated between the FOSI and drug manufacturers twice a year and are published in "Réglementations". Wholesale and retail mark-ups are regulated by the Swiss government. These regulated mark-ups are contained in Annex 1 of the "Règlement de l'Ordre du Marché".

The Réglementations contains four series of prices: the retail price inclusive of the Swiss VAT; the retail price exclusive of the Swiss VAT; the price that may be charged by dispensing physicians not including the VAT; and, the pharmacy purchase price.

The information contained in the Réglementations and Règlement de l'Ordre du Marché allow for two methods of deriving publicly available ex-factory prices. The first method works back from the publicly available retail price, excluding the VAT, by removing both the retail and/or wholesale mark-ups. The second method works back from the publicly available retail price by removing the wholesale mark-up only from the pharmacy purchase price.

Although both methods yield the same ex-factory prices, the second method is preferred as fewer calculations are required. To verify ex-factory prices to pharmacies, no calculations are required because the ex-factory price to pharmacies is the pharmacy purchase price listed in the formulary. To verify ex-factory prices to wholesalers, the wholesale mark-up must be removed. The calculation of the ex-factory price to wholesalers given the ex-factory price to pharmacies is detailed in Table 7 below .

Table 7 Derivation of Ex-Factory Prices to
Wholesalers Given the Ex-Factory Price
to Pharmacies in Switzerland

Pharmacy Purchase Price in Swiss francs	Multiply by	Subtract
less than 12.49	0.85	NA
between 12.50 and 13.74	NA	1.87 Sfr
between 13.75 and 64.74	0.8675	NA
between 64.75 and 78.49	NA	8.90 Sfr
between 78.50 and 137.99	0.88	NA
between 138.00 and 167.64	NA	16.56 Sfr
between 167.65 and 218.99	0.89	NA
between 219.00 and 271.19	NA	24.09 Sfr
between 271.20 and 307.99	0.895	NA
between 308.00 and 392.19	NA	32.34 Sfr
between 392.20 and 404.99	0.9	NA
between 405.00 and 538.39	NA	40.50 Sfr
more than 538.40	NA	51.00 Sfr

Source: Annex 1 of Règlement de l'Ordre du Marché

United Kingdom

In the United Kingdom, all citizens have free and full access to drugs through the National Health Service (NHS). The national government regulates the overall profitability of each drug manufacturer and so long as the manufacturer's profit does not exceed the limit the manufacturer is free to price drugs at their discretion. The NHS accepts these prices and reimburses the pharmacists for the costs of all drugs dispensed to British citizens. There is a maximum wholesale mark-up of 12.5%, but wholesalers are allowed to mark up by less. Pharmacists may not mark up the price of a drug product to the NHS, but may charge the patient a dispensing fee.

In the United Kingdom, the "Monthly Index of Medical Specialties" (MIMS) contains the prices at which NHS pharmacies purchase drugs from wholesalers or manufacturers. It is at these prices that the NHS reimburses pharmacists. In the U.K., as in France and Switzerland, no manipulation to the prices shown in MIMS is required to determine the ex-factory prices to pharmacists. To derive the ex-factory price to wholesalers it is necessary to remove the wholesale mark-up. According to U.K. authorities, the maximum wholesale mark-up is 12.5% of the total price charged to a pharmacist. Assuming the allowable wholesaler mark-up, the wholesale mark-up can be removed by multiplying the pharmacy purchase price, as found in MIMS, by 0.875.

Wholesale mark-ups in the U.K., like Sweden, are not strictly regulated, as in the other European reference countries. Wholesalers may charge less than the maximum allowed mark-up.

6.0 VERIFICATION OF FOREIGN PRICES FOR THE TOP 50 SELLING PATENTED DRUGS. 1996

This section uses the top 50 selling patented drug products in Canada in 1996 to compare the foreign exfactory prices filed by patentees with the PMPRB with the ex-factory prices derived from publicly available sources in each country.

Table 8 provides a summary of the results, and shows, for each country: the number of drug products (in parentheses); the total number of observations; ¹⁵ the average percent difference between the filed and the derived ex-factory prices for all observations; the number of observations where the ex-factory price filed by the patentee is greater than the derived ex-factory price; the number of observations where the filed price is less than the derived price; and the number of observations where the filed price and the derived price are equal (i.e. within one percentage point).

The number of drug products and the number of observations varied by country reflecting the fact that not all drugs are sold in all countries. Overall, it was found that patentees had usually complied with the *Regulations* by filing publicly available ex-factory prices for patented drug products. As shown in Table 8, the filed price was equal to or within 1% of the derived price in over 83% of the observations. Overall, the average percent difference between filed prices and derived ex-factory prices was between 1.1% and -0.3% across all countries.

In one case, it appeared that incorrect prices had been filed for two of the six countries and the patentee immediately corrected the error when notified. The price of the drug involved was within the Guidelines; the filing error had no effect on its compliance status; and Board staff were satisfied that it had been a clerical error.

Table 8 Top Selling Patented Drug Products by Country: Filed Price vs Derived Ex-Factory Price

Comparison	# of Obs.	Average % Difference		Filed Price > Derived Ex-Factory Price		e < Derived tory Price	Filed Price = Derived (within 1%)
Country		between filed and derived prices	# Obs.	Ave % diff.	# Obs.	Ave % diff.	# Obs.
France (25)	44	-0.3%	0	0%	2	-5.3%	42
Germany (45)	150	1.1%	17	11.1%	6	-8.5%	127
Italy (41)	41	0.8%	5	25.6%	4	-21.4%	32
Sweden (45)	154	0.3%	12	2.3%	16	-1.8%	126
Switzerland (43)	121	0.2%	5	13.3%	12	-5.8%	104
U.K. (46)	89	0.1%	15	3.5%	4	-7.7%	70

¹⁵ The number of observations is greater than the number of DINs because some DINs are sold in different package sizes and/or to both wholesalers and pharmacies.

The Board is looking into those cases where the filed price differed from the derived ex-factory price with a particular emphasis on the cases where the filed price exceeded the derived price by a significant amount.

Appendix Two shows, for each country, the foreign price filed by companies under the Regulations (referred to as the "Block 5" price) and the derived ex-factory price for each observation summarized in Table 8.

7.0 CONCLUSIONS

The report contains two important findings:

- Ex-factory prices for patented drug products can be derived, with a reasonable degree of accuracy, from publicly available formulary prices using regulated wholesale and retail mark-ups in six of the seven prescribed countries: France, Germany, Italy, Sweden¹⁶, Switzerland and the U.K.
- 2) Patentees have ordinarily been complying with the Regulations and have filed publicly available exfactory prices for patented drug products with the PMPRB. An analysis of price information for the top 50 selling patented drugs in 1996 showed that over 83% of the prices filed by patentees with the PMPRB are equal to, or within 1% of, the ex-factory prices derived from publicly available sources of information.

¹⁶ The wholesale mark-up in Sweden is not regulated but is generally accepted to be 3.5%.

APPENDIX ONE

Sources of Publicly Available Price Information

France: SEMPEX

Société d'Éditions Médico-pharmaceutiques

26, rue Le Brun - 75013 Paris Tel 44-08 46 46 Fax:44 08 46 40

Germany: ROTE LISTE

Rote-Liste-Sekertariat in der BPI Service GmbH

Karlstr. 21, 60329 Frankfurt a. M.

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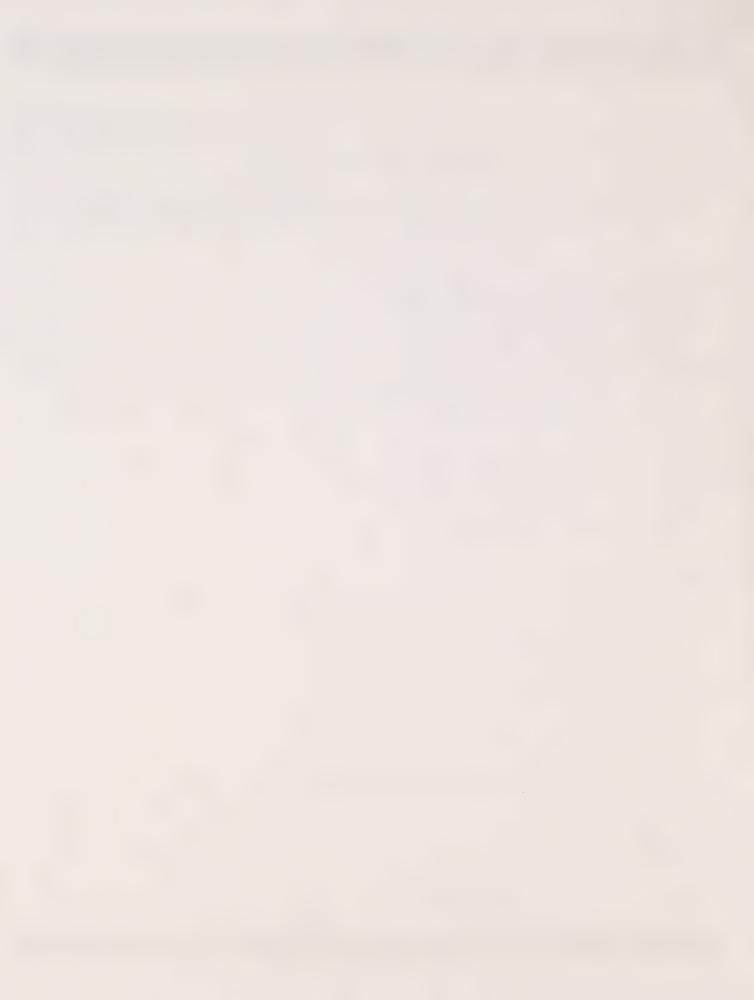
U.K.: MONTHLY INDEX OF MEDICAL SPECIALITIES (MIMS)

Haymarket Medical Ltd.

174 Hammersmith Road.

London

Tel 0181 943 5000



APPENDIX TWO

PRICE VERIFICATION

FOR THE

TOP FIFTY PATENTED DRUG PRODUCTS

Notes:

- 1. Drug Products are identified by an I.D. letter. Under section 87 of the *Patent Act*, the "Block 5" price information filed by patentees is treated as confidential.
- 2. The drug I.D. letter was generated to allow comparability of drugs across countries (i.e., drug "B" is the same product in all countries).
- 3. The "Block 5" price is the foreign price filed by a patentee pursuant to the *Patented Medicines Regulations* (see section 4.0). The Regulations require a patentee to file "the publicly available ex-factory price" for each dosage form, strength and package size of the medicine.
- 4. The Board is looking into those cases where the filed price differed from the derived ex-factory price with a particular emphasis on the cases where the filed price exceeded the derived price by a significant amount.



TOP 50 DRUG PRODUCTS USED FOR INTERNATIONAL PRICE VERIFICATION FRANCE (Local Currency)

DRUG I.D.	PACK SIZE	FORMULARY PRICE	BLOCK 5 PRICES	DERIVED EX-FACTORY PRICES	DEVIATION %	CUSTOMER CLASS
В	30	95.74	86.45	86.45	0.0	Wholesale
D	200	240.31	217	217	0.0	Wholesale
E	100	240.31	217	217	0.0	Wholesale
F _	30	48.68	43.67	43.96	-0.7	Wholesale
G	12	52.41	47.32	47.33	0.0	Wholesale
Н	8	51.82	46.79	46.79	0.0	Wholesale
K	12	176.65	159.52	159.52	0.0	Wholesale
M	40	84.64	76.43	76.43	0.0	Wholesale
N	10	60.80	54.9	54.9	0.0	Wholesale
N	60	334.99	301.5	302.51	-0.3	Wholesale
Q	28	130.51	117.85	117.85	0.0	Wholesale
R	28	45.52	41.11	41.1	0.0	Wholesale
Т	8	39.78	35.92	35.92	0.0	Wholesale
U	30	65.34	59	59.01	0.0	Wholesale
W	28	170.55	154.01	154	0.0	Wholesale
X	14	69.00	62.31	62.31	0.0	Wholesale
AA	30	51.76	46.74	46.74	0.0	Wholesale
BB	15	46.55	42.04	42.07	-0.1	Wholesale
DD	1	1000.14	903.14	903.14	0.0	Wholesale
11	15	35.98	32.49	32.49	0.0	Wholesale
JJ	28	136.11	122.91	122.9	0.0	Wholesale
MM	30	95.01	85.8	85.8	0.0	Wholesale
PP	1	5.84	5.27	5.27	0.0	Wholesale
PP	3	13.57	12.25	12.25	0.0	Wholesale
QQ	10	44.57	40.25	40.25	0.0	Wholesale
RR	15	168.95	152.56	152.56	0.0	Wholesale
UU	14	69.00	62.31	62.3	0.0	Wholesale
XX	30	123.08	111.14	111.14	0.0	Wholesale
CCC	28	177.25	160.06	160.06	0.0	Wholesale

	TOP 50 DRUG PRODUCTS USED FOR INTERNATIONAL PRICE VERIFICATION FRANCE (Local Currency)							
DRUG I.D.	PACK SIZE	FORMULARY PRICE	BLOCK 5 PRICES	DERIVED EX-FACTORY PRICES	DEVIATION %	CUSTOMER		
В	100	240.31	240.31	240.31	0.0	Pharmacy		
Е	8	51.82	51.31	51.82	-1.0	Pharmacy		
F	12	176.65	176.65	176.65	0.0	Pharmacy		
Н	10	60.80	60.8	60.8	0.0	Pharmacy		
Н	60	334.99	334.59	334.99	-0.1	Pharmacy		
J	8	39.78	35.92	39.78	-9.7	Pharmacy		
N	30	51.76	51.76	51.76	0.0	Pharmacy		
N	15	46.55	46.55	46.55	0.0	Pharmacy		
0	1	1000.14	1000.14	1000.14	0.0	Pharmacy		
Р	15	35.98	35.98	35.98	0.0	Pharmacy		
R	30	95.01	95.01	95.01	0.0	Pharmacy		
S	28	114.24	114.24	114.24	0.0	Pharmacy		
U	15	168.95	168.94	168.95	0.0	Pharmacy		
W	30	123.08	123.08	123.08	0.0	Pharmacy		

	TOP 5	DRUG PRODUCTS	USED FOR INTER GERMANY (Local Currer		ERIFICATION	
DRUG I.D.	PACK SIZE	FORMULARY PRICE	BLOCK 5 PRICES	DERIVED EX-FACTORY PRICES	DEVIATION %	CUSTOMER CLASS
А	50	70.22	34.57	38.76	-10.8	Wholesale
А	100	126.28	71.05	73.45	-3.3	Wholesale
А	300	331.3	185.05	197.87	-6.5	Wholesale
В	20	41.06	22.09	21.1	4.7	Wholesale
В	50	90.75	52.77	50.28	5.0	Wholesale
В	100	165.35	102.06	97.56	4.6	Wholesale
D	200	123.19	73.09	71.65	2.0	Wholesale
F	30	72.3	72.3	39.9	81.2	Wholesale
F	100	202.65	202.65	121.03	67.4	Wholesale
G	10	31.6	15.74	15.74	0.0	Wholesale
G	20	60.55	32.02	32.02	0.0	Wholesale
J	10	51.45	27.97	27.21	2.8	Wholesale
J	20	94.9	54.93	53.42	2.8	Wholesale
K	10	93.7	53.98	52.51	2.8	Wholesale
K	20	173.5	105.89	103.04	2.8	Wholesale
L	100	79.14	43.68	43.68	0.0	Wholesale
L	100	147.2	85.62	85.62	0.0	Wholesale
N	10	57.4	30.35	30.35	0.0	Wholesale
N	20	104.31	60.35	60.53	0.0	Wholesale
0	50	591.73	353.4	353.4	0.0	Wholesale
0	100	1183.48	706.8	706.8	0.0	Wholesale
P	30	51.92	27.45	27.45	0.0	Wholesale
Р	50	80.68	44.53	44.53	0.0	Wholesale
P	100	146.69	85.32	85.32	0.0	Wholesale
Q	30	63.15	33.54	33.54	0.0	Wholesale
Q	50	98.11	55.84	55.84	0.0	Wholesale
Q	100	178.41	106.3	106.3	0.0	Wholesale
R	30	42.7	22.37	22.37	0.0	Wholesale
R	50	66.33	35.95	35.95	0.0	Wholesale
R	100	120.61	70.16	70.16	0.0	Wholesale
S	30	35.11	17.48	17.48	0.0	Wholesale

TOP 50 DRUG PRODUCTS USED FOR INTERNATIONAL PRICE VERIFICATION GERMANY (Local Currency)

DRUG I.D.	PACK SIZE	FORMULARY PRICE	BLOCK 5 PRICES	DERIVED EX-FACTORY PRICES	DEVIATION %	CUSTOMER
S	50	54.54	28.84	28.84	0.0	Wholesale
S	100	99.16	56.64	56.64	0.0	Wholesale
Т	6	2.52	10.52	10.52	0.0	Wholesale
Т	18	49.92	26.4	26.4	0.0	Wholesale
U	30	59.24	31.32	31.32	0.0	Wholesale
U	50	91.6	50.92	50.92	0.0	Wholesale
U	100	165.5	97.66	97.66	0.0	Wholesale
W	30	108.32	63	63	0.0	Wholesale
W	50	170.49	101	101	0.0	Wholesale
W	100	298	177.97	177.97	0.0	Wholesale
X	20	87.58	48.34	48.34	0.0	Wholesale
Х	50	2203.92	121.79	121.79	0.0	Wholesale
Х	100	386.5	230.83	230.83	0.0	Wholesale
Z	20	34.47	17.16	17.16	0.0	Wholesale
Z	50	76.36	42.15	42.15	0.0	Wholesale
Z	100	142.03	82.61	82.61	0.0	Wholesale
AA	20	50.59	26.8	26.8	0.0	Wholesale
AA	50	117.77	68.5	68.5	0.0	Wholesale
AA	100	223.24	133.3	133.32	0.0	Wholesale
BB	20	66.83	36.3	36.32	0.0	Wholesale
BB	50	155.6	91	91.04	0.0	Wholesale
CC	20	32.65	16.26	16.25	0.0	Wholesale
CC	50	71.96	39.7	39.71	0.0	Wholesale
CC	100	130.85	76.1	76.1	0.0	Wholesale
DD	1	477.25	285.03	285.03	0.0	Wholesale
DD	3	1389.59	829.9	829.9	0.0	Wholesale
GG	30	51.92	27.45	27.45	0.0	Wholesale
GG	50	80.68	44.53	44.53	0.0	Wholesale
GG	100	146.69	85.32	85.32	0.0	Wholesale
НН	30	63.15	33.54	33.54	0.0	Wholesale
НН	50	98.11	55.84	55.84	0.0	Wholesale

	TOP 50 DRUG PRODUCTS USED FOR INTERNATIONAL PRICE VERIFICATION GERMANY (Local Currency)								
DRUG I.D.	PACK SIZE	FORMULARY PRICE	BLOCK 5 PRICES	DERIVED EX-FACTORY PRICES	DEVIATION %	CUSTOMER CLASS			
НН	100	178.41	106.3	106.3	0.0	Wholesale			
11	20	34.6	17.23	17.23	0.0	Wholesale			
H	50	77.23	42.88	42.63	0.6	Wholesale			
11	100	141.81	83.32	82.48	1.0	Wholesale			
JJ -	28	68.33	37.46	37.46	0.0	Wholesale			
JJ	56	122.28	71.12	71.12	0.0	Wholesale			
JJ	98	199.92	119.39	119.39	0.0	Wholesale			
KK	30	118.04	A68.65	68.65	0.0	Wholesale			
KK	50	186.88	111.61	111.61	0.0	Wholesale			
KK	100	364.17	217.49	217.49	0.0	Wholesale			
LL	30	77.67	42.87	42.87	0.0	Wholesale			
LL	50	122.8	71.43	71.43	0.0	Wholesale			
LL	100	239.44	143	143	0.0	Wholesale			
00	20	39.81	20.19	20.19	0.0	Wholesale			
00	50	91.08	50.53	50.53	0.0	Wholesale			
00	100	165.5	97.66	97.66	0.0	Wholesale			
PP	1	18.65	8.72	8.72	0.0	Wholesale			
PP	3	49.46	26.16	26.16	0.0	Wholesale			
PP	6	93.45	52.32	52.32	0.0	Wholesale			
QQ	10	36.02	17.96	17.96	0.0	Wholesale			
QQ	20	65.53	35.34	35.34	0.0	Wholesale			
QQ	50	148.98	86.65	86.65	0.0	Wholesale			
RR	15	79.98	44.15	44.15	0.0	Wholesale			
RR	30	149.99	87.29	87.29	0.0	Wholesale			

174.58

290.96

256.5

48.34

121.79

230.83

25.86

174.58

290.96

256.5

48.34

121.79

230.83

25.86

0.0

0.0

0.0

0.0

0.0

0.0

0.0

60

100

10

20

50

100

20

292.32

487.19

429.48

87.58

203.92

386.5

48.89

RR

RR

TT

UU

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Wholesale

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Wholesale

TOP 5	0 DRUG PRODUCTS	USED FOR INTER GERMANY (Local Currer	(, , , , , , , , , , , , , , , , , , ,	/ERIFICATION
PACK	FORMULARY	BLOCK 5	DERIVED	DEVIATION

DRUG I.D.	PACK SIZE	FORMULARY PRICE	BLOCK 5 PRICES	DERIVED EX-FACTORY PRICES	DEVIATION %	CUSTOMER
VV	50	111.08	64.6	64.59	0.0	Wholesale
VV	100	216.36	129.2	129.21	0.0	Wholesale
WW	20	70.86	39.12	39.11	0.0	Wholesale
ww	50	165.81	97.85	97.87	0.0	Wholesale
WW	100	327.72	195.7	195.72	0.0	Wholesale
XX	20	47.45	25.09	25.09	0.0	Wholesale
XX	50	109.55	63.72	63.72	0.0	Wholesale
XX	100	207.1	123.69	123.69	0.0	Wholesale
YY	20	135.15	78.61	78.61	0.0	Wholesale
BBB	30	77.67	42.87	42.87	0.0	Wholesale
BBB	50	122.8	71.43	71.43	0.0	Wholesale
BBB	100	239.44	143	143	0.0	Wholesale
CCC	30	118.04	68.65	68.65	0.0	Wholesale
ccc	50	186.88	111.61	111.61	0.0	Wholesale
CCC	100	363.88	217.32	217.32	0.0	Wholesale
DDD	6	176.47	105	105	0.0	Wholesale
EEE	14	121.65	70.76	70.76	0.0	Wholesale
EEE	28	232.22	138.69	138.69	0.0	Wholesale
GGG	100	519.85	310.46	310.46	0.0	Wholesale
А	50	70.22	44.57	44.57	0.0	Pharmacy
А	100	126.28	84.47	84.47	0.0	Pharmacy
Α	300	331.3	221.61	221.61	0.0	Pharmacy
D	200	123.19	84.05	82.4	2.0	Pharmacy
J	10	51.45	32.17	31.29	2.8	Pharmacy
J	20	94.9	63.17	61.43	2.8	Pharmacy
K	10	93.7	62.08	60.39	2.8	Pharmacy
K	20	173.5	118.93	116.08	2.5	Pharmacy
W	10	57.4	34.9	34.9	0.0	Pharmacy
W	20	104.31	69.61	69.61	0.0	Pharmacy
Т	6	22.52	10.52	12.47	-15.6	Pharmacy
T	18	49.92	26.4	30.36	-13.0	Pharmacy

TOP 50 DRUG PRODUCTS USED FOR INTERNATIONAL PRICE VERIFICATION GERMANY (Local Currency)

(Local Currency)								
DRUG I.D.	PACK SIZE	FORMULARY PRICE	BLOCK 5 PRICES	DERIVED EX-FACTORY PRICES	DEVIATION %	CUSTOMER CLASS		
AA	20	50.59	30.8	30.76	0.0	Pharmacy		
AA	50	117.77	78.78	78.78	0.0	Pharmacy		
AA	100	223.24	149.3	149.3	0.0	Pharmacy		
BB	20	66.83	41.8	41.77	0.0	Pharmacy		
BB	50	155.6	104.1	104.1	0.0	Pharmacy		
DD	1	477.25	319.23	319.23	0.0	Pharmacy		
DD	3	1389.59	929.49	929.49	0.0	Pharmacy		
GG	30	51.92	31.57	31.57	0.0	Pharmacy		
GG	50	80.68	51.21	51.21	0.0	Pharmacy		
GG	100	146.69	96.12	98.12	-2.0	Pharmacy		
НН	30	63.15	38.57	38.57	0.0	Pharmacy		
НН	50	98.11	64.22	64.22	0.0	Pharmacy		
НН	100	178.41	119.34	119.34	0.0	Pharmacy		
11	20	34.6	20.33	20.33	0.0	Pharmacy		
11	50	77.23	49.02	49.02	0.0	Pharmacy		
11	100	141.81	95.82	94.85	1.0	Pharmacy		
RR	15	79.98	50.77	50.77	0.0	Pharmacy		
RR	30	149.99	100.33	100.33	0.0	Pharmacy		
RR	60	292.32	195.53	195.53	0.0	Pharmacy		
RR	100	487.19	325.88	325.88	0.0	Pharmacy		
ТТ	10	429.48	287.28	287.28	0.0	Pharmacy		
XX	20	47.45	28.85	28.85	0.0	Pharmacy		
XX	50	109.55	73.28	73.28	0.0	Pharmacy		
XX	100	207.1	138.53	138.53	0.0	Pharmacy		
DDD	6	176.47	118.04	118.04	0.0	Pharmacy		
GGG	100	519.85	347.72	347.72	0.0	Pharmacy		

TOP 50 DRUG PRODUCTS USED FOR INTERNATIONAL PRICE VERIFICATION ITALY (Local Currency)

DRUG I.D.	PACK SIZE	FORMULARY PRICE	BLOCK 5 PRICES	DERIVED EX-FACTORY PRICES	DEVIATION %	CUSTOMER CLASS
А	50	32800	21328	21130	0.9	Wholesale
С	14	29100	18747	18747	0	Wholesale
F	30	19100	23300	12304	89.4	Wholesale
Н	12	28000	18038	18038.5	0.0	Wholesale
J	10	25200	16234	16234	0.0	Wholesale
K	6	30200	19455	19455.8	0.0	Wholesale
N	8	21700	13980	13980	0.0	Wholesale
0	30	252600	162725	162732	0.0	Wholesale
Q	14	21400	13786	13717.95	0.5	Wholesale
R	28	17200	11080	11080.8	0.0	Wholesale
T	6	14200	10480	9148.1	14.6	Wholesale
U	20	15300	10480	9807.69	6.9	Wholesale
V	1	228700	147335	147335	0.0	Wholesale
W	15	35200	22676	22676.9	0.0	Wholesale
Х	12	30000	19326	19326.9	0.0	Wholesale
Υ	120	40400	26027	26026.9	0.0	Wholesale
Z	28	34800	22418	22419.2	0.0	Wholesale
AA	30	28400	18273	18296.2	-0.1	Wholesale
BB	30	52000	33500	33500	0.0	Wholesale
DD	1	337400	217353	217353	0.0	Wholesale
НН	14	20900	13464.4	13206	2.0	Wholesale
11	20	17000	10951.49	10951.9	0.0	Wholesale
JJ	28	67000	43163.5	43163.5	0.0	Wholesale
MM	14	16200	10436	10436.5	0.0	Wholesale
NN	14	21400	13786	13786.5	0.0	Wholesale
00	20	23900	8375	15397.1	-45.6	Wholesale
PP	1	3900	2512	2512.5	0.0	Wholesale
QQ	14	23300	15010	15010.6	0.0	Wholesale
RR	10	38000	24479.6	24480.8	0.0	Wholesale
П	6	168200	108359	108359.6	0.0	Wholesale
UU	12	38600	19450	24867.3	-21.8	Wholesale

		JG PRODUCTS U	HALY	RNATIONAL PRIC		
DRUG I.D.	PACK SIZE	FORMULARY PRICE	BLOCK 5 PRICES	DERIVED EX-FACTORY PRICES	DEVIATION %	CUSTOMER
VV	20	16300	19585	16943.3	15.6	Wholesale
ww	10	26300	16943	16943	0.0	Wholesale
	20	30300	19520	19520	0.0	Wholesale
XX	-	111900	72089	72089.4	0.0	Wholesale
YY	20	36900	22675.86	23772	-4.6	Wholesale
AAA	15			26220	-13.8	Wholesale
BBB	20	40700	22612.5		0.0	Wholesale
CCC	10	26600	17136.5	17136.2		Wholesale
DDD	4	90100	58045	58045.2	0.0	
	8	40500	26090	26091.3	0.0	Wholesale
GGG	100	290600	187213	187213.5	0.0	Wholesale

TOP 50 DRUG PRODUCTS USED FOR INTERNATIONAL PRICE VERIFICATION SWEDEN (Local Currency)

DERIVED DEVIATION DRUG PACK **FORMULARY** BLOCK 5 CUSTOMER **EX-FACTORY** PRICE I.D. SIZE **PRICES** % CLASS **PRICES** Α 100 260.5 205.39 206.48 -0.5Wholesale В 28 198 151.36 150.56 0.5 Wholesale В 50 329 268.95 267.76 0.4 Wholesale В 98 614 527.07 524.9 0.4 Wholesale C 50 499.5 421.51 423.31 0.4 Wholesale C 98 947 829.28 825.59 0.4 Wholesale D 200 400 326.33 331.66 -1.6 Wholesale Ē 200 695 588.12 598.04 -1.7Wholesale F 49 235.5 185.53 184.11 0.8 Wholesale F 100 437 367.95 365.07 0.8 Wholesale G 30 219.5 170.08 169.8 0.2 Wholesale G 100 652 560.9 559.21 0.3 Wholesale Н 20 162.5 120.17 118.8 1.2 Wholesale J 10 131.5 90.66 91.07 -0.5 Wholesale J 20 231.5 180.13 180.13 0.0 Wholesale K 10 231 180.09 179.68 -0.2Wholesale K 16 349.5 285.59 286.1 -0.2Wholesale K 20 430 358.16 358.75 -0.2 Wholesale M 50 252.5 200.74 199.32 0.7 Wholesale M 100 473 400.26 397.58 0.7 Wholesale Ν 14 190.5 148.82 143.85 3.5 Wholesale N 49 571 485.62 486.07 -0.1Wholesale Ν 100 1008.5 880.08 881.12 -0.1 Wholesale 0 50 2139 1918.69 1901.94 0.9 Wholesale P 28 164 120.9 120.15 0.6 Wholesale Р 49 264 211.23 209.61 0.8 Wholesale P 98 485 412.14 408.42 0.9 Wholesale P 100 495 420.5 417.45 0.7 Wholesale Q 28 215 163.73 165.77 -1.2Wholesale Q 49 351.5 290.17 287.89 0.8 Wholesale Q 98 664 563.11 570.05 -1.2 Wholesale

	TOP 50 DRUG PRODUCTS USED FOR INTERNATIONAL PRICE VERIFICATION SWEDEN (Local Currency)									
DRUG I.D.	PACK SIZE	FORMULARY	BLOCK 5 PRICES	DERIVED EX-FACTORY PRICES	DEVIATION %	CUSTOMER				
Q	100	677	585.99	581.79	0.7	Wholesale				
R	28	107	69.94	69.43	0.7	Wholesale				
R	49	166.5	123.28	122.38	0.7	Wholesale				
R	98	291	235.56	233.76	0.8	Wholesale				
R	100	296.5	240.28	238.68	0.7	Wholesale				
S	49	149	107.56	106.73	0.8	Wholesale				
Т	8	110.5	71.56	72.3	-1.0	Wholesale				
Т	26	272.5	215.14	217.21	-1.0	Wholesale				
V	1	928.5	807.92	808.89	-0.1	Wholesale				
V	1.6	1440.5	1269.47	1271.21	-0.1	Wholesale				
W	28	324.5	260.38	263.73	-1.3	Wholesale				
W	98	1041.5	917.92	910.92	0.8	Wholesale				
X	30	325	265.31	264.18	0.4	Wholesale				
X	98	932.5	814.77	812.5	0.3	Wholesale				
X	100	940	821.71	819.27	0.3	Wholesale				
Z	28	145	104.28	103.15	1.1	Wholesale				
Z	98	458	387.65	384.04	0.9	Wholesale				
AA	30	155	110	112.1	-1.9	Wholesale				
AA	60	276.5	217.9	220.79	-1.3	Wholesale				
AA	90	396.5	324.2	328.5	-1.3	Wholesale				
BB	60	487	404.5	410.22	-1.4	Wholesale				
BB	90	711.5	605	612.5	-1.2	Wholesale				
DD	1	1621.5	1422	1434.65	-0.9	Wholesale				
FF	98	475	402.42	399.39	0.8	Wholesale				
FF	100	484	410.64	407.51	0.8	Wholesale				
	28	184	138	138.04	0.0	Wholesale				
GG		555	470.92	471.62	-0.1	Wholesale				
GG	98	215.5	165.98	166.22	-0.1	Wholesale				
HH	28	-	571.28	571.85	-0.1	Wholesale				
HH	98	666	582.86	583.59	-0.1	Wholesale				
HH	100	679								
11	10	54.5	28.35	27.13	4.5	Wholesal				

TOP 50 DRUG PRODUCTS USED FOR INTERNATIONAL PRICE VERIFICATION SWEDEN (Local Currency)

DRUG I.D.	PACK SIZE	FORMULARY PRICE	BLOCK 5 PRICES	DERIVED EX-FACTORY PRICES	DEVIATION %	CUSTOMER CLASS
- 11	14	69	38.44	38.32	0.3	Wholesale
II	30	125	85.18	85.26	-0.1	Wholesale
II	100	338	275.55	275.81	-0.1	Wholesale
JJ	28	230	180.73	179.19	0.9	Wholesale
JJ	50	393	327.55	325.34	0.7	Wholesale
JJ	98	714.5	620.16	615.65	0.7	Wholesale
JJ	100	728.5	632.82	628.29	0.7	Wholesale
MM	28	182	136	136.25	-0.2	Wholesale
MM	98	519.5	438.54	439.57	-0.2	Wholesale
NN	28	228.5	177.46	177.85	-0.2	Wholesale
NN	98	662.5	567.58	568.29	-0.1	Wholesale
00	14	83	50.11	49.78	0.7	Wholesale
00	28	141.5	100.24	100.02	0.2	Wholesale
00	56	253	200.39	199.77	0.3	Wholesale
00	100	386	319.77	319.02	0.2	Wholesale
PP	3	101	65.01	64.52	0.8	Wholesale
PP	6	174.5	130.26	129.54	0.6	Wholesale
PP	13	344	283.01	281.18	0.7	Wholesale
RR	14	286.5	226.1	229.74	-1.6	Wholesale
RR	28	542	452.2	459.89	-1.7	Wholesale
RR	56	1051.5	904.4	919.95	-1.7	Wholesale
RR	100	1727.5	1504.8	1530.36	-1.7	Wholesale
RR	112	1931	1685.3	1714.12	-1.7	Wholesale
WW	28	337.5	275	275.36	-0.1	Wholesale
XX	20	149.5	108.15	100.02	8.1	Wholesale
XX	50	332	273.56	270.44	1.2	Wholesale
XX	60	386	322.41	319.02	1.1	Wholesale
XX	90	535.5	459.19	454.02	1.1	Wholesale
ZZ	60	1316.5	1167	1159.24	0.7	Wholesale
AAA	28	565	482.92	480.65	0.5	Wholesale
AAA	28	312.5	254.24	253	0.5	Wholesale

	TOP 50 D		USED FOR INTER SWEDEN (Local Currer		ERIFICATION	
DRUG I.D.	PACK	FORMULARY PRICE	BLOCK 5 PRICES	DERIVED EX-FACTORY PRICES	DEVIATION %	© CUSTOMER CLASS
BBB	98	932.5	816.25	812.5	0.5	Wholesale
BBB	28	235	185.14	183.66	0.8	Wholesale
BBB	49	394.5	329.2	326.7	0.8	Wholesale
CCC	98	745	648.09	643.19	0.8	Wholesale
CCC	28	371.5	308.28	305.93	0.8	Wholesale
CCC	49	631.5	544.81	540.7	0.8	Wholesale
CCC	98	1219	1079.21	1071.2	0.7	Wholesale
DDD	6	635	550.05	543.86	1.1	Wholesale
EEE	14	366.5	303.98	301.41	0.9	Wholesale
EEE	28	653	565.03	560.12	0.9	Wholesale
EEE	98	2039	1827.4	1811.64	0.9	Wholesale
GGG	100	1469.5	1311.99	1297.39	1.1	Wholesale
A	100	260.5	213.5	213.7	-0.1	Pharmacy
D	200	400	343.5	343.27	0.1	Pharmacy
E .	200	695	619.07	618.97	0.0	Pharmacy
Н	20	162.5	123	122.96	0.0	Pharmacy
J	10	131.5	94.05	94.26	-0.2	Pharmacy
J	20	231.5	186.39	186.85	-0.2	Pharmacy
K	10	231	186.39	186.39	0.0	Pharmacy
K	16	349.5	296.26	296.11	0.1	Pharmacy
K	20	430	371.54	371.31	0.1	Pharmacy
N	49	571	503.23	503.08	0.0	Pharmacy
N	100	1008.5	912	911.96	0.0	Pharmacy
T	26	272.5	215.14	224.81	-4.3	Pharmacy
	1	928.5	837.22	837.2	0.0	Pharmacy
	1.6	1440.5	1315.52	1315.7	0.0	Pharmacy
	120	148.5	110	110	0.0	Pharmacy
Y	30	155	116	116.02	0.0	Pharmacy
AA	60	276.5	228.5	228.52	0.0	Pharmacy
AA	90	396.5	340	340	0.0	Pharmacy
BB	60	487	424.5	424.58	0.0	Pharmac

TOP 50 DRUG PRODUCTS USED FOR INTERNATIONAL PRICE VERIFICATION SWEDEN (Local Currency)

DRUG I.D.	PACK SIZE	FORMULARY PRICE	BLOCK 5 PRICES	DERIVED EX-FACTORY PRICES	DEVIATION %	CUSTOMER
BB	90	711.5	634.5	634.39	0.0	Pharmacy
DD	1	1621.5	1485	1484.86	0.0	Pharmacy
GG	28	184	143	142.87	0.1	Pharmacy
GG	98	555	488	488.13	0.0	Pharmacy
GG	100	555.5	498	497.94	0.0	Pharmacy
НН	28	215.5	172	172.04	0.0	Pharmacy
НН	98	666	592	591.87	0.0	Pharmacy
НН	100	679	604	604.02	0.0	Pharmacy
II.	10	54.5	29.35	28.08	4.5	Pharmacy
II	14	60	39.79	39.66	0.3	Pharmacy
11	30	125	88.18	88.24	-0.1	Pharmacy
II	100	338	285.25	285.46	-0.1	Pharmacy
ММ	28	182	141.08	141.02	0.0	Pharmacy
MM	98	519.5	454.92	454.95	0.0	Pharmacy
NN	28	228.5	184.09	184.07	0.0	Pharmacy
NN	98	662.5	588.78	588.18	0.1	Pharmacy
RR	14	286.5	238	237.78	0.1	Pharmacy
RR	28	542	476	475.89	0.0	Pharmacy
RR	56	1051.5	952	952.95	-0.1	Pharmacy
RR	100	1727.5	1584	1583.93	0.0	Pharmacy
RR	112	1931	1774	1774.11	0.0	Pharmacy
TT	10	1024	926.6	926.45	0.0	Pharmacy
XX	20	149.5	110.7	103.52	6.9	Pharmacy
XX	50	332	28000	279.91	0.0	Pharmacy
XX	60	386	330	330.19	-0.1	Pharmacy
XX	90	535.5	470	469.91	0.0	Pharmacy
DDD	6	635	563	562.9	0.0	Pharmacy
DDD	18	1758.5	1613	1612.9	0.0	Pharmacy
GGG	100	1469.5	1342.88	1342.8	0.0	Pharmacy

	TOP 50 DRUG PRODUCTS USED FOR INTERNATIONAL PRICE VERIFICATION SWITZERLAND (Local Currency)									
DRUG I.D.	PACK SIZE	FORMULARY PRICE	BLOCK 5 PRICES	DERIVED EX-FACTORY PRICES	DEVIATION %	CUSTOMER CLASS				
A	100	51.75	51.75	44.89	15.3	Wholesale				
В	30	41.1	35.43	35.65	-0.6	Wholesale				
В	100	125.35	110.3	110.31	0.0	Wholesale				
C	30	68.75	59.85	59.85	0.0	Wholesale				
С	100	217.45	193.51	193.53	0.0	Wholesale				
D	200	87.55	77.05	77.04	0.0	Wholesale				
E	50	44.7	38.53	38.78	-0.6	Wholesale				
E	200	148	131.44	131.44	0.0	Wholesale				
F	30	30.75	26.53	26.68	-0.6	Wholesale				
F	100	93.85	82.61	82.59	0.0	Wholesale				
G	15	24.2	20.1	20.99	-4.2	Wholesale				
G	20	32.2	26.73	29.93	-10.7	Wholesale				
G	100	140.65	119.33	124.09	-3.8	Wholesale				
Н	14	32.15	27.45	27.89	-1.6	Wholesale				
J	10	28.25	24.38	24.51	-0.5	Wholesale				
J	20	49.75	42.89	43.16	-0.6	Wholesale				
K	10	46.35	39.96	40.21	-0.6	Wholesale				
K	20	86.85	76.42	76.43	0.0	Wholesale				
L	30	12.6	10.73	10.73	0.0	Wholesale				
M	50	34.8	30.02	30.19	-0.6	Wholesale				
N	14	38.9	33.56	33.75	-0.6	Wholesale				
N	70	156.55	140	139.99	0.0	Wholesale				
0	50	371.1	338.75	338.76	0.0	Wholesale				
P	28	24.15	20.83	20.95	-0.6	Wholesale				
P	98	77	68.1	68.1	0.0	Wholesale				
P	490	338.8	306.45	306.46	0.0	Wholesale				
Q	28	41.15	35.49	35.7	-0.6	Wholesale				
Q	98	130.4	114.76	114.75	0.0	Wholesale				

TOP 50 DRUG PRODUCTS USED FOR INTERNATIONAL PRICE VERIFICATION SWITZERLAND (Local Currency)

			(Local Curre	iley)		
DRUG I.D.	PACK SIZE	FORMULARY PRICE	BLOCK 5 PRICES	DERIVED EX-FACTORY PRICES	DEVIATION %	CUSTOMER CLASS
R	30	15.75	13.6	13.66	-0.4	Wholesale
Т	8	18.8	16.22	16.31	-0.6	Wholesale
Т	24	48.5	41.83	42.07	-0.6	Wholesale
U	30	25.1	21.61	21.77	-0.7	Wholesale
W	28	63.8	55.01	55.35	-0.6	Wholesale
W	98	216.4	192.6	192.6	0.0	Wholesale
X	14	32.65	27.07	28.32	-4.4	Wholesale
Х	30	61.5	51.01	53.35	-4.4	Wholesale
Х	100	218.1	186.68	194.1	-3.8	Wholesale
Υ	120	27.95	29.38	24.25	21.2	Wholesale
Z	28	24.9	21.47	21.6	-0.6	Wholesale
Z	98	79.85	70.28	70.27	0.0	Wholesale
BB	30	47.75	41.19	41.42	-0.6	Wholesale
BB	60	89.55	78.78	78.8	0.0	Wholesale
CC	30	24.55	21.18	21.3	-0.6	Wholesale
СС	100	73.55	64.7	64.65	0.0	Wholesale
DD	1	420.5	380	380	0.0	Wholesale
DD	3	1142.2	1106	1091.2	1.4	Wholesale
НН	30	41.15	35.49	35.7	-0.6	Wholesale
НН	100	125.55	110.48	110.48	0.0	Wholesale
11	14	10.1	8.58	8.59	0.0	Wholesale
11	28	18.4	15.89	15.96	-0.4	Wholesale
11	56	35.55	30.66	30.84	-0.6	Wholesale
JJ	28	41.15	35.49	35.7	-0.6	Wholesale
JJ	98	130.4	114.76	114.75	0.0	Wholesale
MM	28	36.1	31.13	31.32	-0.6	Wholesale
MM	98	115.8	101.89	101.9	0.0	Wholesale
NN	28	59.2	51.07	51.36	-0.6	Wholesale

TOP	50 DRUG PRODUCTS USED FOR INTERNATIONAL PRICE VERIFICATION
	SWITZERLAND
	(Local Currency)

DRUG I.D.	PACK SIZE	FORMULARY PRICE	BLOCK 5 PRICES	DERIVED EX-FACTORY PRICES	DEVIATION %	CUSTOME! CLASS
NN	98	200.95	178.83	178.85	0.0	Wholesale
00	28	29.45	24.42	25.55	-4.4	Wholesale
00	56	51.8	42.98	44.94	-4.4	Wholesale
QQ	6	11.2	9.54	9.52	0.0	Wholesale
QQ	14	23.55	20.33	20.43	-0.5	Wholesale
QQ	42	64.7	55.82	56.13	-0.6	Wholesale
RR	7	33.25	28.63	28.84	-0.7	Wholesale
RR	14	58.55	50.49	50.79	-0.6	Wholesale
RR	28	109.75	96.58	96.58	0.0	Wholesale
TT	6	99.35	87.44	87.43	0.0	Wholesale
UU	14	32.65	28.15	28.32	-0.6	Wholesale
UU	28	57.45	49.54	49.84	-0.6	Wholesale
UU	98	211.2	187.96	187.97	0.0	Wholesale
W	30	28.35	24.45	24.59	-0.6	Wholesale
W	100	86.65	76.3	76.25	0.0	Wholesale
WW	30	55.15	47.58	47.84	-0.5	Wholesale
ww	100	187.1	158.5	158.51	0.0	Wholesale
XX	20	43.25	37.31	37.52	-0.6	Wholesale
XX	60	118.9	104.65	104.63	0.0	Wholesale
XX	300	432.9	392.4	392.4	0.0	Wholesale
YY	20	78.5	69.07	69.08	0.0	Wholesale
AAA	10	23.85	20.58	20.69	-0.5	Wholesale
AAA	30	61.5	53.05	53.35	-0.6	Wholesale
AAA	100	218.1	194.13	194.11	0.0	Wholesal
ccc	28	58.5	50.46	50.75	-0.6	Wholesale
ccc	98	196.2	174.64	174.62	0.0	Wholesal
DDD	6	104.35	91.81	91.83	0.0	Wholesale
EEE	14	58.9	50.82	51.1	-0.5	Wholesale

TOP 50 DRUG PRODUCTS USED FOR INTERNATIONAL PRICE VERIFICATION SWITZERLAND (Local Currency)

DRUG I.D.	PACK SIZE	FORMULARY PRICE	BLOCK 5 PRICES	DERIVED EX-FACTORY PRICES	DEVIATION %	CUSTOMER
EEE	28	110.5	97.24	97.24	0.0	Wholesale
Α	100	55.55	55.55	55.55	0.0	Pharmacy
D	200	87.55	87.55	87.55	0.0	Pharmacy
E	50	44.7	44.7	44.7	0.0	Pharmacy
Е	200	148	148	148	0.0	Pharmacy
Н	14	32.15	31.8	32.15	-1.1	Pharmacy
J	10	28.25	28.25	28.25	0.0	Pharmacy
J	20	49.75	49.75	49.75	0.0	Pharmacy
К	10	46.35	46.35	46.35	0.0	Pharmacy
K	20	86.85	86.85	86.85	0.0	Pharmacy
N	14	38.9	38.9	38.9	0.0	Pharmacy
N	70	156.55	156.55	156.55	0.0	Pharmacy
Т	8	18.8	16.22	18.8	-13.7	Pharmacy
Т	24	48.5	41.83	48.5	-13.8	Pharmacy
Υ	120	27.95	29	27.95	21.8	Pharmacy
BB	30	47.75	47.75	47.75	0.0	Pharmacy
BB	60	89.55	B 9.55	89.55	0.0	Pharmacy
DD	1	420.5	420.5	420.5	0.0	Pharmacy
DD	3	1142.2	1223.9	1142.2	7.2	Pharmacy
НН	30	41.15	41.15	41.15	0.0	Pharmacy
НН	100	125.55	125.55	125.55	0.0	Pharmacy
11	14	10.1	10.1	10.1	0.0	Pharmacy
11	28	18.4	18.4	18.4	0.0	Pharmacy
11	56	35.55	35.55	35.55	0.0	Pharmacy
MM	28	36.1	36.1	36.1	0.0	Pharmacy
MM	98	1115.8	1115.8	1115.8	0.0	Pharmacy
NN	28	59.2	59.2	59.2	0.0	Pharmacy
NN	98	295	295	295	0.0	Pharmacy

TOP 50 DRUG PRODUCTS USED FOR INTERNATIONAL PRICE VERIFICATION SWITZERLAND (Local Currency)								
DRUG I.D.	PACK SIZE	FORMULARY PRICE	BLOCK 5 PRICES	DERIVED EX-FACTORY PRICES	DEVIATION %	CUSTOMER CLASS		
RR	7	33.25	33.25	33.25	0.0	Pharmacy		
RR	14	58.55	58.55	58.55	0.0	Pharmacy		
RR	28	109.75	109.75	109.75	0.0	Pharmacy		
TT _	6	99.35	99.35	99.35	0.0	Pharmacy		
XX	20	43.25	43.25	43.25	0.0	Pharmacy		
XX	60	118.9	118.9	118.9	0.0	Pharmacy		
XX	300	432.9	432.9	432.9	0.0	Pharmacy		
DDD	6	104.35	104.35	104.35	0.0	Pharmacy		
GGG	100	249.9	249.9	249.9	0.0	Pharmacy		

TOP 50 DRUG PRODUCTS USED FOR INTERNATIONAL PRICE VERIFICATION UNITED KINGDOM (Local Currency)

DRUG 1.D.	PACK SIZE	FORMULARY PRICE	BLOCK 5 PRICES	DERIVED EX-FACTORY PRICES	DEVIATION %	CUSTOMER CLASS
Α	120	43.58	38.13	38.13	0.0	Wholesale
В	28	11.85	10.37	10.37	0.0	Wholesale
С	28	17.7	15.49	15.49	0.0	Wholesale
D	100	18.5	16.19	16.19	0.0	Wholesale
Ε	50	18.5	16.19	16.19	0.0	Wholesale
F	56	21.84	21.84	19.11	14.3	Wholesale
Н	14	9.45	8.27	8.27	0.0	Wholesale
Н	50	33.75	29.53	29.53	0.0	Wholesale
J	10	7.5	6.56	6.56	0.0	Wholesale
J	20	15	13.13	13.13	0.0	Wholesale
J	100	75	65.63	65.63	0.0	Wholesale
K	10	13.75	12.03	12.03	0.0	Wholesale
K	20	27.5	24.06	24.06	0.0	Wholesale
K	100	137.5	120.31	120.31	0.0	Wholesale
М	120	37.6	32.9	32.9	0.0	Wholesale
0	30	76.33	68.7	76.33	-10.0	Wholesale
Р	28	11.03	9.7	9.65	0.5	Wholesale
Р	50	19.69	17.23	17.23	0.0	Wholesale
Q	28	13.1	11.46	11.46	0.0	Wholesale
Q	50	23.4	20.48	20.48	0.0	Wholesale
R	28	7.86	6.88	6.88	0.0	Wholesale
R	50	14.03	12.28	12.28	0.0	Wholesale
S	50	10	8.75	8.75	0.0	Wholesale
Т	8	7.45	6.71	6.52	2.9	Wholesale
T	24	22.35	20.12	19.56	2.9	Wholesale
U	30	24.4	21.35	21.35	0.0	Wholesale
W	28	24.9	21.79	21.79	0.0	Wholesale
X	30	20.77	18.69	18.17	2.9	Wholesale
X	98	67.85	61.07	59.37	2.9	Wholesale
Υ	120	11.43	10	10	0.0	Wholesale
Z	28	14.9	13.41	13.04	2.8	Wholesale

TOP 50 DRUG PRODUCTS USED FOR INTERNATIONAL PRICE VERIFICATION UNITED KINGDOM (Local Currency)							
DRUG I.D.	PACK SIZE	FORMULARY PRICE	BLOCK 5 PRICES	DERIVED EX-FACTORY PRICES	DEVIATION %	CUSTOMER CLASS	
AA	60	19	16.62	16.63	-0.1	Wholesale	
BB	30	19	16.62	16.63	-0.1	Wholesale	
CC	28	12.04	10.53	10.54	-0.1	Wholesale	
DD	1	122.27	109.73	106.99	2.6	Wholesale	
GG	28	11.83	10.62	10.35	2.6	Wholesale	
GG	60	25.34	22.74	22.17	2.6	Wholesale	
НН	28	13.38	12.01	11.71	2.6	Wholesale	
НН	60	28.67	25.73	25.09	2.6	Wholesale	
JJ	28	17.23	15.08	15.08	0.0	Wholesale	
MM	28	10.36	9.07	9.07	0.0	Wholesale	
MM	28	15.4	13.48	13.48	0.0	Wholesale	
00	28	10.58	9.52	9.26	2.8	Wholesale	
00	30	11.34	10.21	9.92	2.9	Wholesale	
QQ	6	2.88	2.52	2.52	0.0	Wholesale	
QQ	14	6.72	5.88	5.88	0.0	Wholesale	
RR	28	35.45	31.02	31.02	0.0	Wholesale	
Π	10	81	70.88	70.88	0.0	Wholesale	
UU	30	20.77	18.18	18.17	0.1	Wholesale	
VV	28	16.18	14.17	14.16	0.1	Wholesale	
ww	28	31.09	27.19	27.2	0.0	Wholesale	
XX	60	27.89	24.4	24.4	0.0	Wholesale	
YY	60	117	102.38	102.38	0.0	Wholesale	
ZZ	28	39.77	34.8	34.8	0.0	Wholesale	
AAA	28	26.51	23.2	23.2	0.0	Wholesale	
BBB	28	18.29	16	16	0.0	Wholesale	
CCC	28	31.09	27.2	27.2	0.0	Wholesale	

6

48

42

42

0.0

DDD

Wholesale

TOP 50 DRUG PRODUCTS USED FOR INTERNATIONAL PRICE VERIFICATION UNITED KINGDOM (Local Currency)

DRUG I.D.	PACK SIZE	FORMULARY PRICE	BLOCK 5 PRICES	DERIVED EX-FACTORY PRICES	DEVIATION %	CUSTOMER CLASS
EEE	14	23.16	20.84	20.27	2.8	Wholesale
EEE	28	44.66	40.19	39.08	2.8	Wholesale
GGG	100	124.95	109.33	109.33	0.0	Wholesale
Α	120	43.58	43.58	43.58	0.0	Pharmacy
D	100	18.5	18.5	18.5	0.0	Pharmacy
E	50	18.5	18.5	18.5	0.0	Pharmacy
Н	14	9.45	9.45	9.45	0.0	Pharmacy
Н	50	33.75	33.75	33.75	0.0	Pharmacy
J	10	7.5	7.5	7.5	0.0	Pharmacy
J	20	15	15	15	0.0	Pharmacy
J	100	75	75	75	0.0	Pharmacy
K	10	13.75	13.75	13.75	0.0	Pharmacy
K	20	27.5	27.5	27.5	0.0	Pharmacy
K	100	137.5	137.5	137.5	0.0	Pharmacy
Т	8	7.45	6.71	7.45	-9.9	Pharmacy
Т	24	22.35	22.35	22.35	0.0	Pharmacy
Υ	120	11.43	11.43	11.43	0.0	Pharmacy
AA	60	19	17.95	19	-5.5	Pharmacy
BB	30	19	17.95	19	-5.5	Pharmacy
DD	1	122.27	122.27	122.27	0.0	Pharmacy
GG	28	11.83	11.83	11.83	0.0	Pharmacy
GG	60	25.34	25.34	25.34	0.0	Pharmacy
НН	28	13.38	13.38	13.38	0.0	Pharmacy
НН	60	28.67	28.67	28.67	0.0	Pharmacy
MM	28	10.36	10.36	10.36	0.0	Pharmacy
MM	28	15.4	15.4	15.4	0.0	Pharmacy
RR	28	35.45	35.45	35.45	0.0	Pharmacy
П	10	81	81	81	0.0	Pharmacy
XX	60	27.89	27.89	27.89	0.0	Pharmacy

	TOP 50 DRUG PRODUCTS USED FOR INTERNATIONAL PRICE VERIFICATION UNITED KINGDOM (Local Currency)								
DRUG I,D.	PACK SIZE	FORMULARY PRICE	BLOCK 5 PRICES	DERIVED EX-FACTORY PRICES	DEVIATION %	CUSTOMER CLASS			
DDD	6	48	48	48	0.0	Pharmacy			
GGG	100	124.95	124.95	124.95	0.0	Pharmacy			







